

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Manning</div> <div>CITY OF <u> Manning </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201401000000</div> <div>City of Manning</div> <div>717 3rd Street</div> <div>Manning, IA 51455</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		584,612		584,612	567,440
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		584,612		584,612	567,440
Delinquent property taxes		0		0	0
TIF revenues		141,227		141,227	146,469
Other city taxes		228,038	0	228,038	198,000
Licenses and permits		17,168	0	17,168	13,625
Use of money and property		127,542	490,213	617,755	111,550
Intergovernmental		392,519	0	392,519	1,624,851
Charges for fees and service		107,298	5,797,928	5,905,226	6,533,273
Special assessments		195	0	195	0
Miscellaneous		514,628	411,452	926,080	421,211
Other financing sources		1,032,142	0	1,032,142	2,249,108
Total revenues and other sources		3,145,369	6,699,593	9,844,962	11,865,527
Expenditures and Other Financing Uses					
Public safety		225,810	0	225,810	226,105
Public works		223,142	0	223,142	252,600
Health and social services		0	0	0	0
Culture and recreation		271,929	0	271,929	283,935
Community and economic development		222,560	0	222,560	325,600
General government		296,483	0	296,483	342,527
Debt service		400,575	0	400,575	406,768
Capital projects		1,457,261	0	1,457,261	3,053,200
Total governmental activities expenditures		3,097,760	0	3,097,760	4,890,735
Business type activities		0	6,099,888	6,099,888	6,623,483
Total ALL expenditures		3,097,760	6,099,888	9,197,648	11,514,218
Other financing uses, including transfers out		458,756	111,186	569,942	582,143
Total ALL expenditures/And other financing uses		3,556,516	6,211,074	9,767,590	12,096,361
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-411,147	488,519	77,372	-230,834
Beginning fund balance July 1, 2014		1,981,103	4,995,213	6,976,316	4,995,213
Ending fund balance June 30, 2015		1,569,956	5,483,732	7,053,688	4,764,379
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,110,018	Other long-term debt		\$ 0
Revenue debt		\$ 5,192,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 574,386			
			General obligation debt limit		\$ 3,056,144
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/8/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Dawn Rohe			712	655-2176	
Signature of Mayor or other City official (Name and Title)			Date signed		
			9/29/2015		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF Manning						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	298,938	201,594		84,080			584,612			584,612	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	298,938	201,594		84,080	0		584,612		T01	584,612	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	298,938	201,594		84,080	0	0	584,612			584,612	6				
7	TIF revenues			141,227				141,227		T01	141,227	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	228,038	14				
15	Other local option taxes		228,038					228,038			228,038	15				
16	TOTAL OTHER CITY TAXES	0	228,038	0	0	0	0	228,038	0		228,038	16				
17	Section B - LICENSES AND PERMITS	17,168						17,168		T29	17,168	17				
18	Section C - USE OF MONEY AND PROPERTY											18				
19	Interest	3,460	405			399		4,264	189,330	U20	193,594	19				
20	Rents and royalties	36,259						36,259	270,883	U40	307,142	20				
21	Other miscellaneous use of money and property	300	86,719					87,019	30,000	U20	117,019	21				
22	TOTAL USE OF MONEY AND PROPERTY	40,019	87,124	0	0	399	0	127,542	490,213		617,755	22				
23	Section D - INTERGOVERNMENTAL											23				
24	Federal grants and reimbursements											24				
25	Federal grants					75,310		75,310		B89	75,310	25				
26	Community development block grants							0		B50	0	26				
27	Housing and urban development							0		B50	0	27				
28	Public assistance grants							0		B79	0	28				
29	Payment in lieu of taxes							0		B30	0	29				
30	Total Federal grants and reimbursements	0	0	0	0	75,310	0	75,310	0		75,310	30				
31												31				
32												32				
33												33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Manning						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		155,974					155,974		C46	155,974	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	329						329		C89	329	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources					75,000		75,000		C89	75,000	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	329	155,974	0	0	75,000	0	231,303	0		231,303	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	12,109						12,109		D89	12,109	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	16,800	32,176					48,976		D89	48,976	66				
67	Payment In Lieu of Taxes	24,821						24,821		D89	24,821	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	53,730	32,176	0	0	0	0	85,906	0		85,906	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	54,059	188,150	0	0	150,310	0	392,519	0		392,519	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	242,216	A91	242,216	73				
74	Sewer							0	328,885	A8Ø	328,885	74				
75	Electric							0	2,852,354	A92	2,852,354	75				
76	Gas							0	1,456,875	A93	1,456,875	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	108,922	A81	108,922	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Manning						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0	343,343	T15	343,343	83				
84	Internet							0	201,632	A03	201,632	84				
85	Telephone							0	263,701	A03	263,701	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	302						302		A89	302	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	6,275					900	7,175		A03	7,175	98				
99	Library charges	540						540		A89	540	99				
100	Park, recreation, and cultural charges	97,048						97,048		A61	97,048	100				
101	Animal control charges	2,233						2,233		A89	2,233	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	106,398	0	0	0	0	900	107,298	5,797,928		5,905,226	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	195						195		U01	195	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	720	154,322					155,042		U99	155,042	108				
109	Deposits and sales/fuel tax refunds		2,018					2,018	4,600	U99	6,618	109				
110	Sale of property and merchandise	2,700	1,342					4,042		U11	4,042	110				
111	Fines	12,282						12,282		U30	12,282	111				
112	Internal service charges	200						200		NR	200	112				
113	Other miscellaneous - Specify							0			0	113				
114	Local Donations/Grants	4,187	19,942			309,885		334,014	100		334,114	114				
115	Insurance Refund/Reimb.	3,420	3,610					7,030			7,030	115				
116	Dividends							0	1,365		1,365	116				
117	Lawsuit Settlement							0	405,387		405,387	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	23,509	181,234	0	0	309,885	0	514,628	411,452		926,080	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Manning						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	540,286	886,140	141,227	84,080	460,594	900	2,113,227	6,699,593		8,812,820	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	50,000						50,000		NR	50,000	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			412,200				412,200		NR	412,200	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	116,441	118,951		214,409			449,801			449,801	127				
128	Internal TIF loans and transfers in	20,000		7,626	92,515			120,141			120,141	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	186,441	118,951	419,826	306,924	0	0	1,032,142	0		1,032,142	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	726,727	1,005,091	561,053	391,004	460,594	900	3,145,369	6,699,593		9,844,962	132				
133												133				
134	Beginning fund balance July 1, 2014	262,525	464,746	34,587	53,067	1,098,087	68,091	1,981,103	4,995,213		6,976,316	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	989,252	1,469,837	595,640	444,071	1,558,681	68,991	5,126,472	11,694,806		16,821,278	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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144												144				
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156												156				
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158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF Manning		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	173,266						173,266		E62	173,266	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	29,711						29,711		E24	29,711	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	22,698						22,698		E32	22,698	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	135						135		E32	135	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	225,810	0	0	0	0	0	225,810			225,810	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Manning		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		118,537					118,537		E44	118,537	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		77,729					77,729		F44	77,729	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		24,028					24,028		E44	24,028	48
49	Traffic control safety — Current operation		819					819		E44	819	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		2,029					2,029		E44	2,029	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	223,142	0	0	0	0	223,142			223,142	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Manning							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Manning		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	53,530						53,530		E52	53,530	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction		6,500					6,500		F52	6,500	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	14,812						14,812		E61	14,812	127
128	Purchase of land and equipment	2,156						2,156		G61	2,156	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	137,747						137,747		E61	137,747	130
131	Purchase of land and equipment	4,596						4,596		G61	4,596	131
132	Construction	25,108						25,108		F61	25,108	132
133	Cemetery — Current operation	22,110						22,110		E03	22,110	133
134	Purchase of land and equipment	2,370						2,370		G03	2,370	134
135	Community center, zoo, marina, and auditorium	3,000						3,000		E61	3,000	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	265,429	6,500	0	0	0	0	271,929			271,929	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		65,013					65,013		E89	65,013	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		29,422					29,422		E50	29,422	145
146	Purchase of land and equipment		33,125					33,125		G50	33,125	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		65,000					65,000		E89	65,000	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			30,000				30,000		E89	30,000	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	192,560	30,000	0	0	0	222,560			222,560	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Manning						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,130						7,130		E29	7,130	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	93,695						93,695		E23	93,695	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,679						1,679		E25	1,679	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	22,941						22,941		E31	22,941	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		63,374					63,374		E89	63,374	171
172	Other general government — Current operation		107,664					107,664		E89	107,664	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	125,445	171,038	0	0	0	0	296,483			296,483	176
177	Section G — DEBT SERVICE				400,575			400,575			400,575	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	400,575	0	0	400,575			400,575	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Fire Station					1,041,880		1,041,880			1,041,880	184
185	Main Street Bridge					23,966		23,966			23,966	185
186	Great Places/Trails					231,181		231,181			231,181	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,297,027	0	1,297,027			1,297,027	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Char-Mac Development			160,234				160,234			160,234	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	160,234	0	0	0	160,234			160,234	192
193	TOTAL CAPITAL PROJECTS	0	0	160,234	0	1,297,027	0	1,457,261			1,457,261	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	616,684	593,240	190,234	400,575	1,297,027	0	3,097,760			3,097,760	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Manning					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								193,390	E91	193,390	198
199	Purchase of land and equipment									G91	0	199
200	Construction							6,986	6,986	F91	6,986	200
201	Sewer and sewage disposal — Current operation							179,027	179,027	E80	179,027	201
202	Purchase of land and equipment							44,951	44,951	G80	44,951	202
203	Construction								0	F80	0	203
204	Electric — Current operation							3,034,440	3,034,440	E92	3,034,440	204
205	Purchase of land and equipment							142,789	142,789	G92	142,789	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation							1,232,441	1,232,441	E93	1,232,441	207
208	Purchase of land and equipment							46,451	46,451	G93	46,451	208
209	Construction								0	F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							99,965	99,965	E81	99,965	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation							852,731	852,731	E03	852,731	225
226	Purchase of land and equipment							99,760	99,760	G03	99,760	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Manning						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								166,957		166,957	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								6,099,888		6,099,888	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	616,684	593,240	190,234	400,575	1,297,027	0	3,097,760	6,099,888		9,197,648	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	12,031	216,584			110,000		338,615	111,186		449,801	255
256	Internal TIF loans/repayments and transfers out	7,626		112,515				120,141			120,141	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	19,657	216,584	112,515	0	110,000	0	458,756	111,186		569,942	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	636,341	809,824	302,749	400,575	1,407,027	0	3,556,516	6,211,074		9,767,590	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						68,991	68,991			68,991	263
264	Restricted		655,909	33,299	43,496			732,704			732,704	264
265	Committed		4,104	259,592		67,979		331,675			331,675	265
266	Assigned	60,000				83,675		143,675			143,675	266
267	Unassigned	292,911						292,911			292,911	267
268	Total Governmental	352,911	660,013	292,891	43,496	151,654	68,991	1,569,956			1,569,956	268
269	Proprietary								5,483,732		5,483,732	269
270	Total ending fund balance June 30, 2015	352,911	660,013	292,891	43,496	151,654	68,991	1,569,956	5,483,732		7,053,688	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	989,252	1,469,837	595,640	444,071	1,558,681	68,991	5,126,472	11,694,806		16,821,278	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Manning

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

1,013,534

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 130,630	29U \$ 130,630	39U \$ 130,630	49U \$	49U \$	49U \$	49U \$	191 \$ 2,059
2. Sewer utility	19U 662,396	29U	39U 80,396	49U	49U	49U 582,000	49U	189 16,560
3. Electric utility	19U 4,050,000	29U	39U 175,000	49U	49U	49U 3,875,000		192 137,848
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. PWks/Ent St	19U 95,000	29U	39U 95,000	49U	49U	49U	49U	189 4,085
10. Fire Truck & Station	19U 867,500	29U	39U 70,000	49U 797,500	49U	49U	49U	189 22,485
11. Madison St; E St; MS Bricks	19U 491,537	29U	39U 122,259	49U 312,518	49U 56,760	49U	49U	189 8,738
12. MMCTSU	19U 735,000	29U	39U	49U	49U	49U 735,000	49U	189 11,025
13. Downtown Internal Loan	19U 110,000	29U	39U 20,000	49U	49U 90,000	49U	49U	189 0
14. Char Mac TIF (Reg & Internal)	19U 0	29U 427,626	39U	49U	49U 427,626	49U	49U	189 12,143
Total long-term debt	7,142,063	427,626	693,285	1,110,018	574,386	5,192,000	0	214,943

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$ 0

Outstanding as of JUNE 30, 2015

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

61,122,873

x .05 = \$

3,056,144

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$ 400,816

W31 \$ 271,792

W61 6,381,080

7,053,688

REMARKS

V98

Continued on next page

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